IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

WP(C).No. 15061 of 2007(R)

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PETITIONER:

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MS.EXCEL TIMBERS PVT.LIMITED,
PETTA, FEROKE, CALICUT,
BY MANAGING DIRECTOR V. MAMMU.

BY ADV. SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, KOLLAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/06/2007, ALONG WITH WPC NO. 15529 OF 2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) Nos. 15061 & 15529 of 2007**

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**Dated, this the 6th day of June, 2007**

**J U D G M E N T**

In these two connected cases, penalties are proposed after detailed enquiry by the department pursuant to direction issued by this Court in W.P.(C)No. 33646/2005. No WP(C) is maintainable against notice as the petitioner is free to file detailed objection, which will be considered by the adjudicating officer. Learned counsel for the petitioner specifically pointed out that the Officer declined to issue copies of the assessment orders of some dealers, who issued Form 18 to the petitioner. There will be direction to the Intelligence Officer, IB, Commercial Taxes, Kollam to issue photocopies of assessment orders or penalty orders of dealers who have issued Form 18 to the petitioners, if those orders or findings therein are relied on in penalty proceedings. The officer is directed to issue copies within one week from the date of production of copy of this judgment, which petitioner will produce before the officer soon after receipt from this Court. The Officer is directed to hear the parties & petitioners and issue final orders within six weeks from today. Learned Government Pleader will communicate copy of this judgment for compliance.

These WP(C)s are disposed of as above.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg